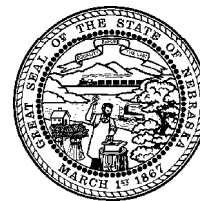


NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY

P.O. Box 94725, Lincoln, Nebraska 68509

Phone (402) 471-3595 or 1-800-564-6111

<http://www.nol.org/home/BPA>



2002
September

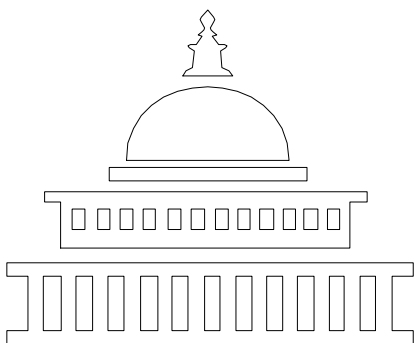
NEWSLETTER

Legislative News

REWRITE OF PUBLIC ACCOUNTANCY ACT OF 1957

The Board has spent over a year and a half examining the Uniform Accountancy Act (UAA) and surrounding states' laws, and drafting legislation for Nebraska that constitutes a major re-write of the Public Accountancy Act of 1957. The UAA is model legislation proposed by a joint committee of the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA).

In July 2002, the Board released an "exposure draft" of the re-write, and asked various parties to review and provide feedback on the proposed legislation. The Board will meet on September 9-10 and November 14-15, 2002 to review the feedback and tweak the draft into a final product, ready to be introduced in the 2003 Legislative session. More, specific information will be made available when a final draft is approved. If you have any questions, please contact Annette L. Harmon, Executive Director.



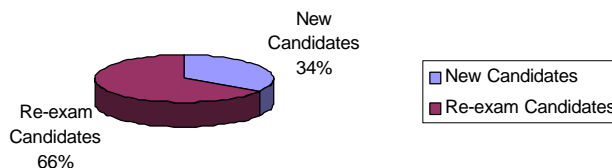
CPA Examination

MAY 2002 EXAM STATISTICS

The following statistics were compiled for the May 2002 Uniform CPA Examination:

New Candidates	48
Re-exam Candidates	92
Total	140

May 2002 Exam Candidates



COMPUTERIZED CPA EXAM COMING IN 2004!

Check out the following web site for tons of information regarding the computerization of the CPA examination!

www.cpa-exam.org

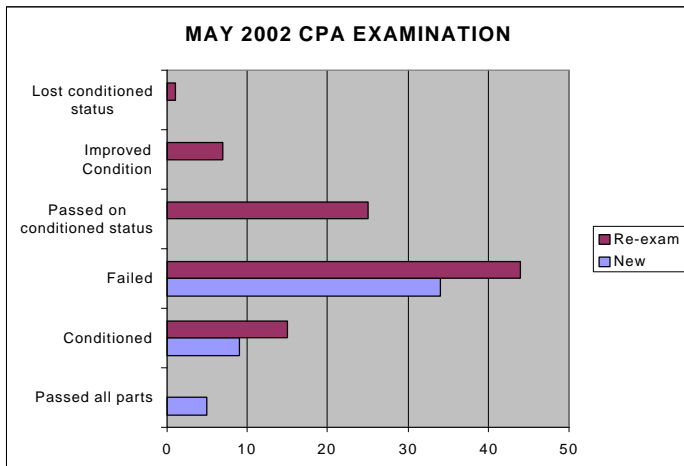
FUTURE EXAM DATES

The **paper and pencil** CPA Examination will be given on the following dates:

* Nov. 6-7, 2002 * May 7-8, 2003 * Nov. 5-6, 2003

continued on page 2

	<u>New</u>	<u>Re-exam</u>
Passed all parts	5	0
Passed on conditioned status		25
Conditioned	9	15
Improved Condition		7
Lost conditioned status		1
Failed	34	44



SCHEDULE OF FEES (Effective 7/01/2001)

CPA EXAMINATION FEES:

New Candidate		\$200
Re-examination:	All Subjects	200
	2 Subjects	100
	1 Subject	50
	Proctoring Fee	100

PERMITS TO PRACTICE:

CPA/PA (Biennial)	\$200
Firm (Annual)	100
(Partnership, Limited Liability Partnership, Professional Corporation, Sole Proprietorship or Limited Liability Company)	

INACTIVE REGISTRATION:

CPA/PA (Biennial)	\$ 80
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P.C./L.L.C. Certificate of Registration	\$ 25
CPA Certificate by Reciprocity	200
Office Registration (2nd office & ea. thereafter)	50

NO REFUND POLICY: Effective 3/27/95, the Board implemented a no refund policy of all fees paid to the state board.

NOTICE

2002

September 2 Labor Day - Office Closed
 September 9-10 Board Meeting, Kearney, NE
 September 30 Deadline for Applications for November 2002 CPA Exam
 October 14 Columbus Day - Office Closed
 November 6-7 CPA Exam, Lancaster Events Center, Lincoln, NE
 November 11 Veteran's Day - Office Closed
 November 14-15 Board Meeting, Lincoln, NE
 November 28-29 Thanksgiving - Office Closed
 December 25 Christmas - Office Closed

2003

January 1 New Year's Day - Office Closed
 January 16-17 Board Meeting, Lincoln, NE
 January 20 Martin Luther King, Jr.'s Birthday - Office Closed
 January 31 CPE Reports for Year 2002 DUE!
 February 17 President's Day - Office Closed
 March 24 Board Meeting, Lincoln, NE
 March 31 Deadline for Applications for May 2003 CPA Exam
 April 25 Arbor Day - Office Closed
 May 7-8 CPA Exam, Lancaster Events Center, Lincoln, NE
 May 26 Memorial Day - Office Closed
 May 31 Administrative DEADLINE - to Return Application for Renewal of Permit to Practice
 June 30 ALL PERMITS FOR INDIVIDUALS WITH EVEN BIRTH YEARS EXPIRE!! ALL FIRM PERMITS TO PRACTICE EXPIRE!
 July 4 Fourth of July - Office Closed
 September 1 Labor Day - Office Closed
 September 30 Deadline for Applications for November 2003 CPA Exam
 October 13 Columbus Day - Office Closed
 November 5-6 CPA Exam, Lancaster Events Center, Lincoln, NE
 November 11 Veteran's Day - Office Closed
 November 27-28 Thanksgiving - Office Closed
 December 25 Christmas - Office Closed

CPE News

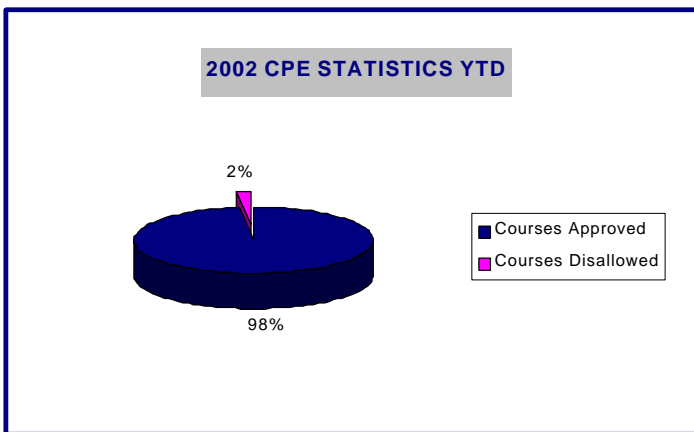
In recent newsletters we have been reporting the number of courses reviewed and allowed/disallowed for CPE credit for licensees to fulfill the biennial licensing requirement. The "roll call" of CPE reviewed from the July Board meeting is:

July 8, 2002

83 Total Courses Reviewed
82 Courses Approved
1 Courses Disallowed

Year to date Statistics

255 Total Courses Reviewed
250 Courses Approved
5 Courses Disallowed



FAILURE TO RESPOND TO BOARD

On occasion the Board will mail a letter to a licensee requesting a response to some issue or question. And on occasion the licensee will fail to respond to such request. The Board would remind licensees of the rule regarding Communications with the Board. Title 288, Chapter 5, Section 007.05 Communications states: "Any requested response to a communication from the Board shall be within thirty (30) calendar days of receipt of the communication." Failure to respond within the thirty days could result in potential disciplinary action from the Board, including but not limited to a hearing, censure or reprimand, fee/fine, Stipulation and Consent Order, etc.

A related rule is Title 288, Chapter 5, Section 007.06 Obligation of certificate holders to notify the Board of change of address and other information, which states: "Each certificate holder shall notify the Board in writing within thirty days of any change of address or change of employment." Your change of address or employment may be done via the Address Change form below and mailed or faxed to our office at (402) 471-4484, or completed on-line at our web site: www.nol.org/home/BPA. Should you have any questions, please call the Board's office regarding your change of address.

Address Change? Let us know!

Rule 007.06 of Chapter 5 requires every certificate holder to notify the Board in writing **within thirty days** of any change of address or change of employment. The Board will not change your mailing address without written authorization from you. Notifying the Nebraska Society of CPAs of an address change will **not** change the mailing address on file with the Board. Check the mailing label on the back page, make corrections and return this form to: Board of Public Accountancy, P.O. Box 94725, Lincoln, NE 68509. *You can also change your address online on our web site: www.nol.org/home/BPA!*

Name _____ Certificate # _____

Home Address _____

City _____ State _____ Zip _____

Phone _____ E-Mail _____

Work Name _____

Work Address _____

City _____

Phone _____ E-Mail _____

Use **Home** ☐ or **Work** ☐ for Mailing Address?

Effective Date _____

THE BOARD'S MISSION STATEMENT

To protect the welfare of the citizens of the state by assuring the competency of licensed accountants.

To serve the needs of the public accountancy membership by assisting them in complying with Nebraska law and Board-promulgated rules and regulations.

GOALS AND OBJECTIVES

1. Issue permits to practice to Certified Public Accountants, public accountants and firms to practice public accountancy.
2. Administer a Certified Public Accountants (CPA) examination twice a year.
3. Monitor completion of continuing education programs for licensed accountants.
4. Monitor compliance by licensed accountants with professional standards and investigate registered complaints.
5. Respond to inquiries from public, applicants, licensees, consumers, attorneys and public and private agencies.
6. Develop and promote passage of legislation regarding regulation of public accountancy.
7. Ensure Board and office operate in a fiscally responsible manner.

BOARD OF PUBLIC ACCOUNTANCY

BOARD MEMBERS

Nina B. Kavich, CPA	Chair
William L. Gaines, Jr., CPA	Vice Chair
Michelle R. Thornburg, CPA	Secretary
Terry G. Ellinger, CPA	
H. Dean Graf, CPA	
William C. Nuckolls, Public Member	
Kathleen J. Smith, Public Member	
Roger E. Thompson, CPA	

BOARD PERSONNEL

Annette L. Harmon, CM, Executive Director

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STATE OF NEBRASKA

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